## IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

ETC SUNOCO HOLDINGS LLC	)
(f/k/a Sunoco, Inc.),	)
	)
Plaintiff,	)
	)
V.	)
	)
UNITED STATES OF AMERICA,	)
	)
Defendant.	) Civil Action No. 3:20-CV-2981-C

## ORDER

On this day, the Court considered the United States' Motion for Summary Judgment on the Application of Collateral Estoppel, Plaintiff's Response, and the United States' Reply thereto. Having considered the foregoing, the Court finds that Plaintiff is bound by the ruling in *Sunoco I* in that the Mixture Credit reduced the amount of the I.R.C. § 4081 excise tax that Plaintiff had to pay and that only this amount of tax (the *net* excise tax amount) is included in its cost of goods sold for purposes of computing its income tax liability. Here, the elements of collateral estoppel are met: (i) the Court of Federal Claims and the Federal Circuit decided the taxability of the Mixture Credit in *Sunoco I*; (ii) Plaintiff had a full and fair opportunity to litigate this issue and did so; and (iii) determining these issues was necessary to the Court's judgment in *Sunoco I*. Accordingly, the Court **ORDERS** that the United States' Motion for Summary Judgment be **GRANTED** and Plaintiff's claims be **DISMISSED**.

SO ORDERED.

Dated July 20, 2021.

SAM R. CUMMINGS

SENIOR UNITED STATES DISTRICT JUDGE